



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
TENNESSEE STATE BOARD OF ACCOUNTANCY
SECOND FLOOR, DAVY CROCKETT TOWER
500 JAMES ROBERTSON PARKWAY
NASHVILLE TN 37243-1141
(615) 741-2550

For Cashier's Office / Validation Use Only

INITIAL APPLICATION FOR: REGISTERED ACCOUNTING FIRM

1) Firm Name:

2) Phone Number:

3) Physical Address:

4) Mailing Address:

5) Circle the organization/entity type:

Sole-Proprietorship Partnership LLP LLC
Corporation Professional Corporation P LLC

6) Circle the services the firm plans to perform.

Audits Reviews Compilations SSARS8
Agreed-Upon Procedures No Reports Taxes

7) Has your firm adopted a system of quality control in accordance with the provisions of the AICPA Statements on Quality Control Standards?

YES NO

8) Who is responsible for your quality control system?

Name: _____

Certificate Number _____ State _____

FIRM PERMIT ID NUMBER: _____

(Assigned by TSBA)

LICENSE APPROVAL DATE: _____

INITIAL FIRM REGISTRATION FEE: **\$50.00**

**LATE FEE :

TOTAL AMOUNT DUE: \$50.00

9) List each CPA who is responsible for supervising attest services and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm.

**Each CPA listed here must complete the experience affidavit.

10) Circle the Peer Review Program in which the firm is enrolled or will enroll within 30 days of filing this application.

State Board AICPA/State Society PCAOB

If your office performs attest services, you must have a peer review performed once every three years after your initial review. Upon completion you must supply the State Board with a copy of the report letter and the letter of acceptance.

11) If this is a successor firm, please provide the following:

- 1) Date of last Peer Review: _____
- 2) Next Peer Review due: _____
- 3) Attach a copy of the report letter and acceptance letter.

COMPLETE BOTH SIDES OF THIS FORM IN INK AND RETURN THE SIGNED FORM ALONG WITH PROPER PAYMENT TO THE BOARD ADDRESS LISTED ABOVE.

****LATE FEES ARE CHARGED TO FIRMS THAT DO NOT REGISTER PRIOR TO OPERATING THEIR FIRM.**

(OVER)

CPA Owner(s) – Note: All CPA Owners must be listed regardless of State of Licensure or Residency				Percentage of Ownership Interest	
NAME	ADDRESS	CPA #	STATE	Equity Ownership	Voting Rights
Total - Total Percentage of CPA Ownership & Voting Rights must be more than 50%					

ATTACH ADDITIONAL SHEETS IF NECESSARY FOR ALL LISTINGS*

Non-CPA Owner(s) – Note: Non-CPA Owners must work at least 50% at the firm.		PERCENTAGE OF:		
NAME	ADDRESS	Work Time	Equity Ownership	Voting Rights
Total - Total Percentage of Non-CPA Ownership & Voting Rights must be less than 50%				

CPA Employee(s) – Note: All CPA Employees must be listed regardless of State of Licensure or Residency			
NAME	ADDRESS	CPA #	STATE

- Yes No** Has the firm or any owner of the firm been charged, convicted, found guilty of or pleaded *nolo contendere* to any criminal offense within the last two years?
- Yes No** Has the firm or any owner of the firm been investigated, charged, or disciplined in the last two years or is the firm currently under investigation by a governing or licensing board or a state or federal agency (including the SEC, GAO or PCAOB) or the AICPA or state CPA society?
- Yes No** Has the firm or any owner of the firm been party to any civil suit, the basis of which is grounded upon an allegation of gross negligence, dishonesty, fraud, or incompetence within the last two years?
- Yes No** Has the firm or any owner of the firm had an application for a certificate or license denied, or a certificate or license suspended, canceled, or revoked by any state or federal agency, or governing or licensing board within the last two years?

List all states in which the firm has applied for or holds a permit:

State	Applied	Permit Number	Denied	Revoked	Suspended

Resident Manager/Responsible CPA/PA for this office location (Must be TN Certificate Holder): I certify that the above furnished information is an accurate representation of the status of this office/firm and I understand that should any of the above elements change in any way the Tennessee State Board of Accountancy must be notified in writing within 30 days.

Print Name: _____ **TN Certificate:** _____

Signature: _____ **Date:** _____

Note: Each office location or branch practicing in Tennessee must have a TN firm permit to practice in Tennessee.

EXPERIENCE AFFIDAVIT FOR OFFICE/FIRM PERMIT

(Do not use pencil)

LAST NAME

FIRST NAME

MIDDLE INITIAL

MAIDEN NAME

STREET ADDRESS OR P.O. BOX

APT. NO.

CITY

STATE

ZIP

PHONE NUMBER

For purposes of TCA 62-1-108 (c)(2) and (3); two years of accounting experience will be satisfactory to the Board if the individual licensee who is responsible for supervising attest services and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm shall meet professional competencies and shall have no less than **two years experience within the last 10-years** in the **preparation of financial statements or reports on financial statements** gained through employment in government, industry, academia or public practice. The new firm, performing attest services, must have a peer review covering the period from the date of the initial permit through December 31 of that year, completed by August 31 of the following year.

The applicant is (was) employed by _____ for the period beginning

_____. (Do NOT State "To Present")
Month Day Year to Month Day Year

The applicant's employer is (was) a Governmental Entity [] CPA Firm [] Private Entity [] or Other []

If *other*, please describe: _____

Briefly describe applicant's job duties during the above noted dates: _____

I do swear (affirm) that the information contained in this **self-affidavit** is true, correct and complete.

Signature

Firm Name

Print Name

Street or P.O. Box

Title

City, State, Zip Code

Active CPA/PA Certificate/License Number

Telephone Number

State Issuing Certificate/License

Date of this Affidavit